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Hearing date and time
To be set by the Court

Attorneys for Claimant Elaine Rosenberg

UNITED STATES BANKRUPTCY COURT
THE SOUTHERN DISTRICT OF NEW YORK

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	:	
SECURITIES INVESTOR PROTECTION	:	
CORPORATION,	:	
	:	
Plaintiff,	:	
	:	
- v -	:	Adv. Pro. 08-1789 (BRL)
	:	
BERNARD L. MADOFF INVESTMENT	:	
SECURITIES, LLC,	:	
	:	
Defendant.	:	
-----	X	

DECLARATION OF MELISSA A. REINCKENS

MELISSA A. REINCKENS declares, under penalty of perjury pursuant to 28
U.S.C. § 1746, that:

1. I am associated with Nixon Peabody LLP, attorneys for claimant Elaine Rosenberg. I submit this Declaration in further support of Elaine Rosenberg's Opposition to Claim Determination by Liquidating Trustee.
2. On June 26, 2009, Mrs. Rosenberg filed a claim with respect to her Account as directed by the Trustee.

3. Earlier this year, the Trustee issued a letter (the "Determination Letter") purporting to determine Mrs. Rosenberg's claim and including certain calculations not supported by any documentation.

4. As part of Mrs. Rosenberg's response to the Trustee's Determination Letter, Nixon Peabody LLP contacted the Trustee's counsel, Baker & Hostetler LLP, by telephone and in writing. Among those contacts, by telephone on February 11, 2010, and by e-mail on February 11, 2010 and March 8, 2010, we requested access to Mrs. Rosenberg's account records on behalf of Mrs. Rosenberg, and to other records the Trustee might have supporting his calculations in the Determination Letter.

5. The Trustee's counsel, by e-mail on March 9, 2010, indicated that access should be possible, but to date neither any access nor any records have been provided.

6. Before any determination of the validity of the Trustee's calculations in his determination of Mrs. Rosenberg's claim, the Trustee should provide access and copies to Mrs. Rosenberg of the records on which such calculations are based.

I declare under penalty of perjury that the foregoing is true and correct.

Executed March 16, 2010.

/s/ Melissa Reinckens
Melissa A. Reinckens